M. Collifor

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CUL Director Securities Operations 1087423

NYSE Group, Inc. | 20 Broad Street New York, New York 10005 1 212,656,5026 1 [212,656,5893 pmadho@nyse.com

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December 8, 2006

Mr. Brian Johnson **Branch Chief** Securities and Exchange Commission Branch of Filer Support 2 Robm 2531 100 F Street, NE Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Red Hat, Inc., Common Stock, pal value \$0.0001 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A. received on December 8, 2006. Tentative listing date - December 12, 2006.

Sincerely,

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